

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application:

1-12. (Cancelled).

13. (New) A refrigerating machine oil, comprising:

a mineral oil obtained by hydrotreating and/or hydrotreatment of not less than 93.5 % by mass;

at least one phosphorothionate selected from the group consisting of triphenyl phosphorothionate, tricresyl phosphorothionate, trixylenyl phosphorothionate, cresyl diphenyl phosphorothionate, and xylenyl diphenyl phosphorothionate, of 0.1 to 1.5 % by mass; and

at least one phosphoric acid ester selected from the group consisting of triphenyl phosphate, tricresyl phosphate, trixylenyl phosphate, cresyl diphenyl phosphate, and xylenyl diphenyl phosphate, of 0.5 to 1.5 % by mass, based on the total amount of the refrigerating machine oil,

wherein a nitrogen content in the mineral oil is no more than 20 ppm by mass, a percentage of aromatic ring structure (%C<sub>A</sub>) in the mineral oil is from 10 to 15, a sulfur content in the mineral oil is no more than 48 ppm by mass, and a kinematic viscosity of the mineral oil at 40 °C is 55.5-57.2 mm<sup>2</sup>/s.